

OCEANARIUM (MAURITIUS) LTD

UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE QUARTER ENDED DECEMBER 31, 2025

The Directors are pleased to present the unaudited condensed Financial Statements of the Company for the quarter ended December 31, 2025.

1. CONDENSED STATEMENT OF FINANCIAL POSITION

ASSETS

	Unaudited	Audited
	as at Dec 31, 2025 Rs'000	as at Jun 30, 2025 Rs'000
Non-current assets	676,026	687,762
Current assets	50,943	32,444
Total assets	726,969	720,205

EQUITY AND LIABILITIES

Equity and reserves

Share Capital	528,000	528,000
Total equity and reserves	444,602	458,597
Non-current liabilities	192,343	192,755
Current liabilities	90,024	68,854
Total equity and liabilities	726,969	720,205

THE COMPANY

Unaudited	Audited
as at Dec 31, 2025 Rs'000	as at Jun 30, 2025 Rs'000

2. CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Turnover	
Operating loss	
Net finance costs	
Loss before taxation	
Taxation	
Loss for the year	
Other comprehensive income for the period net of tax	
Total comprehensive loss for the year	

Number of ordinary shares ('000)

- In issue	
Loss per share (Rs.)	
Net Asset Value per share (Rs.)	

THE COMPANY

Unaudited - Quarter to		Unaudited - 6 months to	
Dec 31, 2025 Rs'000	Dec 31, 2024 Rs'000	Dec 31, 2025 Rs'000	Dec 31, 2024 Rs'000
28,831	26,927	64,556	58,170
(5,408)	(10,061)	(6,799)	(14,914)
(3,594)	(3,317)	(7,196)	(6,562)
(9,001)	(13,378)	(13,995)	(21,476)
-	2,274	-	3,651
(9,001)	(11,104)	(13,995)	(17,825)
-	-	-	-
(9,001)	(11,104)	(13,995)	(17,825)
57,300	57,300	57,300	57,300
(0.16)	(0.19)	(0.24)	(0.31)
7.76	8.41	7.76	8.41

3. CONDENSED STATEMENT OF CASH FLOWS

	Unaudited - 6 months to	
	Dec 31, 2025 Rs'000	Dec 31, 2024 Rs'000
Net cash generated/(used in) operating activities	118	(7,905)
Net cash (used in)/generated from investing activities	(825)	(2,004)
Net cash (used in) from financing activities	(3,303)	(3,244)
(Decrease) in cash and cash equivalents	(4,010)	(13,153)
Opening cash and cash equivalents at July 1,	(14,516)	(3,283)
(Decrease)/Increase	(4,010)	(13,153)
Net foreign exchange loss	-	319
At December 31, 2025	(18,526)	(16,116)

THE COMPANY

Unaudited - 6 months to	
Dec 31, 2025 Rs'000	Dec 31, 2024 Rs'000

4. CONDENSED STATEMENT OF CHANGES IN EQUITY

At July 1, 2025	
Loss for the year	
Other comprehensive income for the period	
At December 31, 2025	

At July 1, 2024	
Loss for the period	
Other comprehensive income for the period	
At December 31, 2024	

THE COMPANY

Share Capital	Revaluation and other Reserves	Accumulated Losses	Total
Rs'000	Rs'000	Rs'000	Rs'000
528,000	57,654	(127,057)	458,597
-	-	(13,995)	(13,995)
-	-	-	-
528,000	57,654	(141,052)	444,602
-	-	(13,995)	(13,995)
-	-	-	-
528,000	59,192	(87,211)	499,981
-	-	(17,825)	(17,825)
-	-	-	-
528,000	59,192	(105,036)	482,156

NOTES

The unaudited interim quarterly condensed financial statements are in compliance with international financial reporting standards (ifrs) and have been prepared on the same basis as the accounting policies set out in the statutory financial statements of the company for the year ended June 30, 2025, except for the adoption of published standards and any amendments and interpretations issued now effective. this communiqué is issued pursuant to dem rule 17 and the securities act 2005.

Copies of the condensed financial statements and the statement of direct and indirect interests of officers of the Company (required under rule 8(2) (m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007), are available free of charge, upon request made to the Company Secretary, Eclosia Group Headquarters, Gentilly, Moka, Mauritius.

The Board of Directors of Oceanarium (Mauritius) Ltd accepts full responsibility for the accuracy of the information contained in this report.

RESULTS & PROSPECTS

Revenue for the six months increased by 11% compared to the corresponding period last year. This performance was primarily driven by a 20% increase in the number of non-resident visitors, following targeted initiatives implemented to enhance the company's visibility for tourists. In parallel with its core ticketing activities, management continues to pursue diversification initiatives aimed at broadening the offer and attracting repeat local visitors.

The company recorded a positive EBITDA for the six months ended 31 December 2025, reflecting an improvement in operating performance over the period.

By order of the Board

Eclosia Secretarial Services Ltd
Secretary

Date: 06 February 2026

BRN: C16141503